

Mail to:  
Dennis R. Downs, Director  
Division of Solid and Hazardous Waste  
P.O. Box 144880  
Salt Lake City, Utah 84114-4880

RECEIVED

FEB 19 2008

UTAH DIVISION OF  
SOLID & HAZARDOUS WASTE

**SOLID WASTE LANDFILL ANNUAL REPORT**

08.00649

For Calendar year 2007 or most recent fiscal year

**Administrative Information** (Please enter all the information requested below - type or print legibly)

Facility Name: Beaver County Class I  
Facility Mailing Address: P.O. Box 278  
(Number & Street, Box and/or Route)  
City: Milford Zip Code: 84751  
County: Beaver

**Owner**

Name: Beaver County Phone No.: (435) 386-2530  
Mailing Address: Box 278  
(Number & Street, Box and/or Route)  
City: Milford State: U.T. Zip Code: 84751  
Contact's Name: David Vetsch Title: Manager  
Contact's Mailing Address: Box 278  
Phone No.: (435) 691-0721 Contact's Email Address: B.C.waste@scinternet.net

**Operator** (Complete this section only if the operator is not an employee of the Owner shown above)

Name: \_\_\_\_\_ Phone No.: (\_\_\_\_\_) \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
(Number & Street, Box and/or Route)  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Contact's Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Contact's Mailing Address: \_\_\_\_\_  
Phone No.: (\_\_\_\_\_) \_\_\_\_\_ Contact's Email Address: \_\_\_\_\_

**Facility Type and Status**

☒ Class I ☐ Class II ☐ Class IIIa ☐ Class IIIb ☐ Class IVa ☐ Class IVb ☐ Class V ☐ Class VI

C/D cell not operated under a separate permit number.

Yes ☒ No ☐

If facility was permanently closed during the year enter date closed: \_\_\_\_\_

**Annual Disposal**

Total tons received at facility for disposal:

Waste Type	Waste Origin		Total	Measurement	
	In-State	Out-of-State		Tons	Cubic Yards
Municipal	<u>7092.25</u>	<u>NA</u>	<u>7092.25</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Industrial	<u>NA</u>	<u>NA</u>		<input type="checkbox"/>	<input type="checkbox"/>
C/D <sup>1</sup>	<u>2859.51</u>		<u>2859.51</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<sup>1</sup>C/D waste includes all waste going to a Class IV or VI landfill cell

**Conversion Factor Used**

- ☒ No conversion factors used  
☐ Conversion factor from rules (R315-302-2(4)(c)) used  
☐ Site specific conversion used Please list: \_\_\_\_\_

**Recycling**

Material Recycled: 113.81 (Tons)/Cubic Yds.  
(Material recycled should not be included in disposed tons reported. Report compost on separate form. Circle tons or yards)

**Utah Disposal Fee**

Disposal Fee Required to be Paid to State Yes ☒ No ☐

Fee Paid      Municipal    \$ 800.      C/D      \$ \_\_\_\_\_  
                 Industrial    \$ \_\_\_\_\_      Annual    \$ 800.

**Landfill Capacity**

Current Landfill Remaining Capacity

Tons: NA  
Years: 17

Cubic Yards: 420,495  
Acres: NA

**Financial Assurance**

Current Closure Cost Estimate: 261,193

Current Post-Closure Cost Estimate: 108,900

Current Amount or Balance in Mechanism: 128,000

(If balance does not equal or exceed total for closure and post-closure care please contact the Division)

Current Financial Assurance Mechanism: Beaver County  
(ie. Bond, Trust Fund, Corporate or government Test etc.)

Mechanism Holder and Account Number: Beaver County  
(ie. Name of Bond Company, Bank etc. Account number)

**Financial Assurance:** Each facility must recalculate the cost of closure and post-closure care to account for inflation and design changes each year. The inflation factor can be found on the Division web page.

Facilities that are using a trust account should include a copy of the most recent account statement.

**Note** Facilities using "Local Government Financial Test" or the "Corporate Financial Test" must provide the information required in R315-309-8(4) or R315-309-9(3) each year.

**Other Required Reports**

Ground Water Monitoring: Class I and V landfills only. Check if exempt ☒

Explosive Gas Monitoring: Class I, II and V landfills only. Check if exempt ☐

Training Report: A report of all training programs or procedures completed by facility personnel during the year.

Signature: Janet Bradshaw Date: 2-8-08

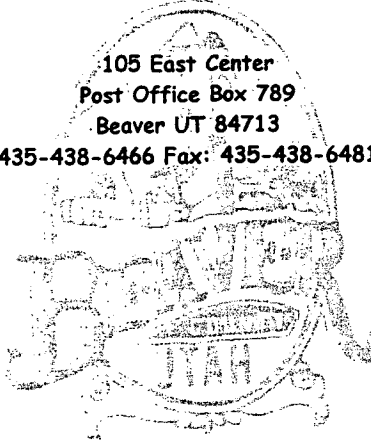
Signature should be by an executive officer, general partner, proprietor, elected official, or a duly authorized representative. A duly authorized representative must meet the requirements of the solid waste rules (UAC R315-310-2(4)(d)).

Print name: Janet Bradshaw Title: Treasurer

# BEAVER COUNTY COMMISSION

105 East Center  
Post Office Box 789  
Beaver UT 84713  
435-438-6466 Fax: 435-438-6481

Donald J. Willden  
*Chairman*  
William L. Dalton  
*Commissioner*  
Chad W. Johnson  
*Commissioner*  
Bryan L. Harris  
*Commission Assistant*



January 9, 2008

Dennis R. Downs, Executive Secretary  
Utah Solid & Hazard Waste Control Board  
288 North 1460 West  
PO. Box 144880  
Salt Lake City, UT 84114-4880

Subject: Response to request For Additional Information #3; Letter from Beaver County's Financial Officer.

Dear Mr. Downs:

In assuming the financial assurance for Beaver County Special Service District #5's closure costs, Beaver County realizes the cost closure estimates are \$268,100 for Phase I and \$510,600 for 30-year post-closure maintenance needs. The total assurance provided by Beaver County is \$778,700.

At the present time Special Service District #5 has saved \$128,000.00 to pay towards the closing costs.

Beaver County does not assure any other environmental obligations through a financial test. As is outlined on page 24 of the Beaver County's 2006 audit (the most recent audit), revenues for the year totaled \$9,663.009

Sincerely,

A handwritten signature in black ink, appearing to read "Paul B. Barton".

Paul B Barton  
Beaver County Clerk/Auditor

# SUMMARY - CLOSURE AND POST CLOSURE COST ESTIMATES

	PHASE 1	PHASE 2	PHASE 3	COMMENTS
	320,000 sq. ft. (39.5 % of landfill)	250,000 sq. ft. (31.5 % of landfill)	235,000 sq. ft. (29 % of landfill)	
<b>1.0 SITE SECURITY AND FACILITIES</b>				
1.1 Entrance Gate	\$0	\$0	\$0	Existing
1.2 Perimeter Fencing	\$0	\$0	\$0	Existing
1.3 Access Roads	\$0	\$0	\$0	Existing
Contingency	\$0	\$0	\$0	
<b>Total Closure - Section 1.0 Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>2.0 ENVIRONMENTAL CONTROL SYSTEMS</b>				
2.1 Landfill Gas Monitoring System	\$0	\$0	\$0	
2.2 Ground Water Monitoring System	\$0	\$0	\$0	
2.3 Run-On Diversion Channel Construction	\$0	\$0	\$0	
2.4 Run-On Channel Construction Monitoring Costs	\$0	\$0	\$0	
2.5 Storm Water Detention Basin Costs	\$0	\$0	\$0	
2.6 SW Basin Construction Monitoring Costs	\$0	\$0	\$0	
2.7 Run-Off Collection System Costs	\$25,470	\$20,311	\$18,699	
2.8 Collection Sys. Con. Monitoring Costs	\$2,394	\$1,909	\$1,757	
Contingency & Fees	\$2,786	\$2,222	\$2,046	
<b>Total Closure Section 2.0 Costs</b>	<b>\$30,650</b>	<b>\$24,442</b>	<b>\$22,502</b>	
<b>3.0 DISPOSAL CELL CLOSURE CONSTRUCTION</b>				
3.1 Final Cover	\$149,785	\$123,128	\$114,381	
3.2 Final Cover Construction Monitoring Costs	\$74,415	\$74,415	\$74,415	
Contingency & Fees	\$36,993	\$32,595	\$31,151	
<b>Total Closure Section 3.0 Costs</b>	<b>\$261,193</b>	<b>\$230,137</b>	<b>\$219,947</b>	
<b>1.0 SITE SECURITY AND FACILITIES</b>				
1.1 Entrance Gate	\$100	\$100	\$100	
1.2 Perimeter Fencing	\$1,600	\$1,600	\$1,600	
1.3 Access Roads	\$1,600	\$1,600	\$1,600	
Contingency (10%)	\$330	\$330	\$330	
<b>Annual Post Closure Section 1.0 Costs</b>	<b>\$3,630</b>	<b>\$3,630</b>	<b>\$3,630</b>	
<b>Total Post Closure (30year) Section 1.0 Costs</b>	<b>\$108,900</b>	<b>\$108,900</b>	<b>\$108,900</b>	
<b>2.0 ENVIRONMENTAL CONTROL SYSTEMS</b>				
2.1 Landfill Gas Monitoring	\$5,800	\$5,800	\$5,800	
2.2 Ground Water Monitoring	\$0	\$0	\$0	
2.3 Leachate Collection System Monitoring	\$0	\$0	\$0	
2.4 Run-On Diversion Channel Construction	\$0	\$0	\$0	
2.5 Storm Water Detention Basin Repairs	\$0	\$0	\$0	
2.6 Run-Off Collection System Repairs	\$2,160	\$2,160	\$2,160	
Contingency & Fees	\$1,313	\$1,313	\$1,313	
<b>Annual Post Closure Section 2.0 Costs</b>	<b>\$9,273</b>	<b>\$9,273</b>	<b>\$9,273</b>	
<b>Total Post Closure (30year) Section 2.0 Costs</b>	<b>\$278,202</b>	<b>\$278,202</b>	<b>\$278,202</b>	
<b>3.0 FINAL COVER SYSTEM</b>				
3.1 Final Cover Inspection	\$560	\$560	\$560	
3.2 Surface Revegetation	\$1,056	\$1,056	\$1,056	
3.3 Final Cover Repairs	\$3,200	\$3,200	\$3,200	
Contingency & Fees	\$722	\$722	\$722	
<b>Annual Post Closure Section 3.0 Costs</b>	<b>\$5,538</b>	<b>\$5,538</b>	<b>\$5,538</b>	
<b>Total Post Closure (30year) Section 3.0 Costs</b>	<b>\$166,152</b>	<b>\$166,152</b>	<b>\$166,152</b>	
<b>TOTAL COSTS</b>	<b>\$845,096</b>	<b>\$807,834</b>	<b>\$795,704</b>	

**TOTAL COST FOR LARGEST OPEN AREA      \$845,096**

# Explosive Gas Monitoring

## Beaver County SSD #5 Class I Landfill Quarterly Sampling

### Gas Sampling Procedures-

Gas Monitoring Event- Day/Month/Year 1-16-07 Time 9:00 am pm  
Conducted by David Vetsch

Weather Conditions- Wind Direction None Wind Speed \_\_\_\_\_  
Soil Moisture Conditions Snow

Equipment Calibration- Day/Month/Year 1-11-07 Time 11:00 am pm  
Conducted by David Vetsch

Sampling Location	Sample Result (% of LEL)*	Comments
<u>North East</u>	<u>4.0</u>	
<u>South West</u>	<u>4.0</u>	

\*Compliance Limits: 25% of the lower explosive limit gases in facility structures  
100% of the lower explosive limit at the property boundary

# Explosive Gas Monitoring

## Beaver County SSD #5 Class I Landfill Quarterly Sampling

### Gas Sampling Procedures-

Gas Monitoring Event- Day/Month/Year 4-19-07 Time 9:30 am pm  
Conducted by David Vetsch

Weather Conditions- Wind Direction South Wind Speed Low  
Soil Moisture Conditions Dry

Equipment Calibration- Day/Month/Year 4-19-07 Time 9:00 am pm  
Conducted by David Vetsch

Sampling Location	Sample Result (% of LEL)*	Comments
<u>N.E.</u>	<u>0.</u>	
<u>S.W.</u>	<u>0.</u>	

\*Compliance Limits: 25% of the lower explosive limit gases in facility structures  
100% of the lower explosive limit at the property boundary

# Explosive Gas Monitoring

## Beaver County SSD #5 Class I Landfill Quarterly Sampling

Gas Sampling Procedures- Write Procedures here that are to followed during each sampling event.

Gas Monitoring Event- Day/Month/Year 7-9-07 Time 8:00 am pm

Conducted by David Vetsch

Weather Conditions- Wind Direction None Wind Speed       

Soil Moisture Conditions Dry

Equipment Calibration- Day/Month/Year 4-19-07 Time 9:00 am pm

Conducted by David Vetsch

Sampling Location	Sample Result (% of LEL)*	Comments
<u>N.E.</u>	<u>0.</u>	
<u>S.W.</u>	<u>0.</u>	

\*Compliance Limits: 25% of the lower explosive limit gases in facility structures  
100% of the lower explosive limit at the property boundary

# Explosive Gas Monitoring

## Beaver County SSD #5 Class I Landfill Quarterly Sampling

### Gas Sampling Procedures-

Gas Monitoring Event- Day/Month/Year 12-31-07 Time 8:30 am pm  
Conducted by David Vetsch

Weather Conditions- Wind Direction None Wind Speed \_\_\_\_\_  
Soil Moisture Conditions wet

Equipment Calibration- Day/Month/Year 4-19-07 Time 9:00 am pm  
Conducted by David Vetsch

Sampling Location	Sample Result (% of LEL)*	Comments
<u>N.E.</u>	<u>0.</u>	
<u>S.W.</u>	<u>0.</u>	

\*Compliance Limits: 25% of the lower explosive limit gases in facility structures  
100% of the lower explosive limit at the property boundary





7300 South 800 East, P.O. Box 278

Milford, UT 84751-0278

(435) 386-2530 Fax(435) 386-2531 - [bcwaste@scinternet.net](mailto:bcwaste@scinternet.net)

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February 7, 2008

Landfill Manager David Vetsch attended the SWANA Molo Training Course April 23<sup>rd</sup> 2007 through April 25<sup>th</sup> 2007 in Las Vegas Nevada. Mr. Vetsch successfully completed the Training Course.



# HINTONBURDICK

HINTON BURDICK HALL & SPILKER PLLC

CPAs & ADVISORS

## Independent Accountant's Report on Applying Agreed-upon Procedures

Administrative Control Board  
Beaver County Special Service District #5  
P.O. Box 278  
Milford, UT 84751

### MEMBERS:

CHAD B. ATKINSON  
KRIS J. BRAUNBERGER  
DEAN R. BURDICK  
ROBERT S. COX  
TODD B. FELTNER  
BRENT R. HALL  
KENNETH A. HINTON  
MORRIS J. PEACOCK  
PHILLIP S. PEINE  
MICHAEL K. SPILKER  
MARK E. TICHENOR

We have performed the procedures listed below, which were agreed to by Beaver County Special Service District #5 (District) solely to assist you in complying with the financial assurance requirements for closure and post-closure costs at the Beaver County Landfill as allowed by the *Utah Solid Waste Permitting and Management Rules* subsection R315-309-3(7). This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

**Procedure:** Confirm that Beaver County's 2006 financial statements were prepared in accordance with Generally Accepted Accounting Principles (GAAP).

**Finding:** We hereby confirm that the Beaver County's 2006 financial statements were prepared in accordance with generally accepted accounting Principles (GAAP).

**Procedure:** State whether Beaver County has operated at a deficit equal to 5% or more, of the total annual revenue in each of the past two fiscal years.

**Finding:** Beaver County's audited financial statements for the years ending December 31, 2006 and December 31, 2005 show that the County has not operated at a deficit for either of those years.

ST. GEORGE • 63 SOUTH 300 EAST, STE 100, ST. GEORGE, UT 84770

CEDAR CITY • 337 SOUTH MAIN, STE 230, CEDAR CITY, UT 84720

RICHFIELD • 159 NORTH MAIN STREET, RICHFIELD, UT 84701

HURRICANE • 1141 WEST STATE STREET, STE 11, HURRICANE, UT 84737

MESQUITE • 590 WEST MESQUITE BLVD, SUITE 201, MESQUITE, NV 89027

OFFICE 435.628.3663

OFFICE 435.865.7666

OFFICE 435.896.5491

OFFICE 435.635.5665

OFFICE 702.346.3462

FAX 435.628.3668

FAX 435.867.6111

FAX 435.896.5493

FAX 435.635.0552

FAX 702.346.3464

**Procedure:** Confirm that Beaver County has not received an adverse opinion, disclaimer of opinion, or other qualified opinion on its 2006 audited financial statements.

**Finding:** We hereby confirm that Beaver County did not receive an adverse opinion, disclaimer of opinion, or other qualified opinion on its December 31, 2006 audited financial statements.

**Procedure:** Present calculations using audited information to show that Beaver County has satisfied the following ratios:

- a) Calculate a ratio of cash plus marketable securities to total expenditures to determine the ratio equals or exceeds five percent.
- b) Calculate a ratio of annual debt service to total expenditures to determine the ratio is less than or equal to twenty percent.

The definitions of the terms used in the above ratios are defined in the *Utah Solid Waste Permitting and Management Rules* subsection R315-309-3(7).

**Finding:**

a)	Cash and Investments:		
	Unrestricted Cash - Primary Government	\$ 790,377	
	Unrestricted Cash - Component Units	<u>2,276,202</u>	
	Total	<u>\$ 3,066,579</u>	
	Total expenditures:		
	Total Primary Government expenditures	\$ 8,889,830	
	Total Component Unit expenditures	1,534,108	
	Less:		
	Capital outlays	(0)	
	Debt service	<u>(410,604)</u>	
	Total expenditures as defined	<u>\$10,013,334</u>	
	Ratio:		
	Cash and investments	<u>\$ 3,066,579</u>	= 31%
	Expenditures as defined	<u>\$ 10,013,334</u>	

b) Annual debt service for 2006:

Principal and interest payments – Primary Government                      \$    428,753

Principal and interest payments - Component Units    316,978

Total debt service    \$    745,731

Ratio:

Annual debt service	<u>\$ 745,731</u>	= 7.45%
Expenditures as defined	\$10,013,334	

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Hinton, Burdick, Hall & Spilker, PLLC*

Hinton, Burdick, Hall & Spilker, PLLC  
January 22, 2008